



SHEFFIELD CO-OPERATORS' PROTEST.

CITY HALL'S LARGEST MEETING.

THOUSANDS HEAR CO-OPERATIVE CASE AGAINST UNJUST TAX PROPOSALS.

In view of the totally inadequate report given to the meeting by the "Sheffield Telegraph" we make no apology for printing a full statement of the case as presented by Co-operative speakers.

The co-operative society's protest demonstration, on March 27th, organised on behalf of the Brightside and Carbrook, Sheffield and Ecclesall, and the Handsworth Woodhouse co-operative societies, was the largest public meeting ever held in the Sheffield City Hall. Every room in the hall was linked by loud speakers, and an audience of between four and five thousand people heard the case against the tax presented with lucidity and enthusiasm by qualified speakers. The Right Hon. Gen. Lansbury, M.P., should have been one of the speakers, but owing to his bad recovery, Mr. Morgan Jones, M.P., attended in his stead. The Right Hon. A. V. Alexander, and Mr. Neil S. Benton (chairman, Scottish C.W.S.) were the other two speakers.

After a moving rendering of 'Abide with Me' by the audience, led by the co-operative choir, the Chairman asked the audience to rise as a token of their sympathy to Mr. Lansbury in the loss of his wife.

The St. Cecilia quartet gave a series of excellent musical items; and the chairman (Councillor J. A. Longley) in introducing the subject matter of the meeting, showed how the co-operative movement had never been given a fair deal by the politicians and statesmen of the past. In a short historic survey, he demonstrated that the only hope of this movement securing justice from Parliament was for them themselves to be represented there.

NATIONAL ENTHUSIASM.

Mr. Alexander, who received a great ovation, pointed out that this great meeting was only one of many everywhere. He had been throughout the country but had found no difference in the spirit of enthusiasm and concentration of the will to victory. Everywhere it is impossible to get the whole of the people into the halls who are anxious to hear the co-operative case.

'Have you considered, first of all, who is the origin of this particular attack?' asked Mr. Alexander. 'In the little historical survey the chairman gave you, we had some indication of the spirit of those who do not like the advance of co-operative working—the centre of the means of production and distribution. Friends, in this time of world and national crisis, when all Governments seem to be wondering as to what steps they should take to come out of the crisis, this is outstanding; that all philosophies, of all theories, of all great working-class causes, nothing is showing the way out of our national crisis to the same extent as the mutual, collective, co-operative beneficial efforts of the followers in our days of Owen, King, Kingsley, Hughes, and Holyoake, and all those who were out to teach men and women to save themselves from economic crises by their own control and collective effort. It is one of the greatest crises that has ever happened in the history of the world, and like all good causes have always included—to use the words of the prayer book—"Bury, hatred, malice, and all

inchantableness." That is the origin of the attack upon us.

WARNING TO GOVERNMENT.

'In 1918 you had a great national Coalition under the leadership of Mr. Lloyd George, elected in a stampede of post-war fear—to "Hang the Kaiser" and to "Make Germany Pay" (and, incidentally, to 'build homes for heroes')—and within a few weeks of that large majority being elected by these avowed promises, you had a Royal Commission on Income Tax inquiring not into co-operative societies alone at that occasion, but nevertheless inquiring into the income tax question. Mr. Chamberlain (Austen) who was then Chancellor of the Exchequer, imposed a tax upon your mutual surpluses of 1s. in the pound on anything over £500—co-operative surpluses—which you had to pay, in respect of which you had no rebate, and which took us two years of solid fighting, and much time and money, before we defeated the Coalition Government in 1921, upon its own Finance Bill. And, by the way, let the Press just warn this Government of this fact, that in spite of a great Coalition majority that end was achieved. It was the first time in a hundred years that a British Government had been defeated on its own Finance Bill. And I say to the Government now, that if the wicked recommendations of this Raeburn Committee report are enforced it is to-night the beginning of the end of this Government. Loud applause.'

PROTECTING THE PEOPLE'S SAVINGS.

'We had another national Government elected on October 27th, 1931—and Sheffield shares in the responsibility. A majority of over 400 elected in fear. In the fear of the people that their savings would not be safe—and these are the people you elected to protect their savings! Within a few weeks you had a deputation from private interests, large trading associations, and the like, to the Premier, asking Mr. Chamberlain to introduce an inquiry. He did. We stated our case. He listened for forty minutes. At the end he said to us in the Treasury: "I am telling you this to say": 'Have you any questions that you are thinking with me? That is the kind of thing which the judge says to the prisoner before passing sentence. I said to him "No, we need not say anything, you say you understand our case." But we have representatives of every section of our movement—here—wholesale, productive, distributive—and we want to know if you have any questions to ask if you shall be glad to answer them.' He said: 'I have no questions to ask.' Within a few days of that, Mr. Chamberlain, standing at the Treasury box, opened his statement on co-operative societies in the Budget speech by stating that under the law co-operative societies were in a privi-

leged position. 'Why did not Mr. Chamberlain say that to our faces when we were in the Treasury, when we could have answered him direct at once?'

'Having made that ex-parte statement, he next said he would appoint an "Impartial" Committee. He first found you guilty, and then said we will inquire about it. He then appointed an "Impartial" tribunal of three.

A BIASED COMMITTEE.

'One member is Mr. Norman Raeburn, K.C., a very excellent lawyer. The second member is Sir Geoffrey Corbett, an old member. Mr. H. L. Hill, is a director of Peter Robinson, drapers, of Oxford Circus. The same gentleman is a director of the Columbia Gramophone Company, a company, which has constantly for over ten years solidly boycotted co-operative societies, refused to supply us with a gramophone, a wireless set, or a gramophone record, because we use co-operative and give you your own dividends back which you save in spending your money. And this gentleman is put on as an "impartial" judge.

'When we raised the question in the House of Commons they said to us, through the mouth of Major Elliott: "Well, why should you complain; this gentleman is the President of the Institute of Chartered Accountants. He has been honoured by the confidence of all his professional associates." We have never questioned Mr. Hill's standing as an accountant. But Major Elliott did not tell Parliament that the Institute of Chartered Accountants itself gave evidence against co-operative societies on this issue before the Royal Commission in 1919, and must be regarded as anti-co-operative on this matter.

'This is the "impartial" tribunal!

WHO ARE THE INCOME TAX EVADERS.

'You will notice that they ordered the inquiry not into the general tax paying community but only into the case of you wicked co-operators. Never before in the history of income tax has there ever been a sectional inquiry. Every income tax inquiry has always been over the whole field.

'I remember before the Royal Commission in 1919 that the witness of the Association of Chambers of Commerce admitted that traders were evading income tax to the sum of £8,000,000 per annum. Why did not Mr. Chamberlain order an inquiry into these evaders? No, only you wicked co-operators were to be charged.

VERDICT BEFORE TRIAL.

'It was clear that we were not into the position of defendants. I therefore claimed, on behalf of the movement, the instructions of my committee, three things: (1) The inquiry must be in public (we had nothing to hide); (2) that we must have the right to cross-examine the witnesses; (3) that as our case was firmly established in law

and had never been challenged by any legal authority; and as we were defendants clearly from the Chancellor's charge, we must not be required to submit our evidence until we had been furnished with the whole of our opponents' evidence against us, and knew what we had to meet.

'This "Impartial" Committee refused every one of these requests. The inquiry was held in private. We were not allowed to examine or question a hostile witness. We were required to submit our written evidence contemporary with, and without a sight of, our opponents' evidence. 'What else can you expect but an adverse report from a body which was so clearly appointed to justify the verdict previously delivered to Parliament by the Chancellor of the Exchequer.

PRINT THE EVIDENCE.

'We have the report now—four leaves covering eight pages! We sat for days. We listened to two-and-a-half days' evidence, oral as well as written, from opponents. We sat a whole day putting up the case against this. Here you have four leaves with one reference to the co-operative evidence; and Parliament is to be asked to judge upon this statement as to whether or not additional and unjust taxation should be placed upon us. I have already demanded previously; I demand again to-night, that Parliament ought to be supplied at once with the whole of the written evidence and the oral evidence given before the Commission. I have—I hope not undue confidence—but I have a pretty strong confidence that if the whole of the evidence given in committee were available to the members in the House of Commons—there might be a very different result when the Finance Bill comes to be debated, than will be if they are asked to form their judgment on that four-leaf document.

THE CHARGE.

'I want to reply very confidently that a charge is made against us, and to say in words or deeds with regard to the position of the Prime Minister and other Cabinet Ministers. What is the suggestion? The suggestion is that co-operators and co-operative societies are not paying their fair share compared with other people in the State under the Income Tax Act. We say, and say with every authority, and supporting evidence, that such a statement is untrue, and that on balance. In relation to the rest of the citizens of the State, we are paying more at present than our fair share.

WHAT IS INCOME TAX?

'What is income tax? It is a tax upon every individual in the State, without exception, until that citizen is able to prove that he or she is not in receipt of a sufficient income to pay the tax.

'That is the position. Every recipient of Poor-Law relief, every unemployed

this nation. It helps men and women to hold their heads up and to be independent, to look even employers in the face. Let the nation continue to be built on a virile line of thrift and independence. If we do not resist this monstrous injustice we shall be false to the memory of all our Pioneers from Owen and the Chartists onwards."

FAILURE OF PRIVATE ENTERPRISE.

MR. NEIL S. BEATON, who next spoke, stated that his only regret was that Mr. Alexander was not in the House of Commons to question the Prime Minister, Sir John Simon, and others across the floor of the House. He said the Government had no mandate for this unfair attack. They had a moral right to consult the people of this country before they accept such a far-reaching reversal of income tax policy.

Private enterprise is failing, and was now trying through the Government, to cripple this great movement which was calculated to take the place of private enterprise. The coal industry, the cotton industry, the engineering and the iron and steel industries were all examples of the failure of private enterprise. They had failed to give employment or a living wage; in fact, it continued to reduce wages as well as discharge employees. There were 3,000,000 unemployed workers in this land willing to provide themselves with the necessities of life, but denied the opportunity because of private enterprise. This attack was the culmination of thirty years of effort on the part of grocers, drapers, butchers, and other traders, who had attempted unfairly to tax our growing movement.

He sincerely hoped that co-operators would not weaken the great structure of the movement by limiting the amount they put to reserve or depreciation that was behind the attack.

"Whatever surplus is made, whether it be divided amongst the members immediately or put to reserve or depreciation, or even for charity or education, it all comes from the same source and is mutually created by persons

who have already met their full tax liabilities."

He hoped that this great meeting would send a definite message to the House of Commons compelling justice in spite of the unjust proposals in the report.

MR. MORGAN JONES' GRUDGE.

MR. MORGAN JONES, M.P. (Under-Secretary for the Board of Education in the Labour Governments of 1924 and 1929) stated that he had been wanting to come to Sheffield; he had a grudge against Sheffield for eighteen months, having lost some worthy colleagues of his in the last Parliament not the least of whom was his friend Alexander. "What did you find in Mr. Alexander's political record," asked Mr. Jones, "that made you feel you must remove your loyalty from him and hand it over where you did?" He challenged the unemployed, that there were sufficient votes of themselves and families to have retained the whole of the five Labour Members for Sheffield in the House of Commons. Quoting other large industrial cities as having taken similar action, Mr. Jones went on to say: "What's the use of blaming leaders? I hear men say it is about time we watched these leaders. Ah," said Mr. Jones, "it is about time we watched the followers too!"

FAILURE OF NATIONAL GOVERNMENT.

Dealing next with the crisis of 1931—and he never denied that there was a crisis—he denied that the crisis could only be met in the way the National Government said it could be met. They said that they would have to get rid of the spenders and begin to economise to face up to this problem! They scared the working class with the crisis but they have not faced up to it nor solved it. Very dramatically and very impressively Mr. Jones told the story of the Post Office savings card set going by Sir Walter Runciman and proved that Alexander Chamberlain and Mr. Stanley Baldwin and Mr. Winston Churchill had all borrowed from the same fund upon which that Post Office savings card was based,

and, indeed, this very year the present Government were borrowing from the same fund for the same purpose, namely, to pay unemployment benefit. Thus confronted with a problem of an economic character, an industrial character, a political character, of a national and international character (the like of which had never had to be faced before) they were asked to face it with a majority that no Government had ever been endowed with in the history of this country. That majority was operating against the workers every day and every time. "We can denounce them; we can argue against them, we can defeat them in argument as much as we like, and as often as we like, but they beat us with votes—having got ten to our one. He liked the compliment that it took ten of the National Government to equal one Labour Member, but he would rather have the votes.

"What is the Government's plan?" asked Mr. Morgan Jones. "What is their scheme? What is their design? They could not deny that they had not said but he estimated that at the present time the figure of unemployment in Britain is not much short of 3,500,000 to 4,000,000."

TEN YEARS.

Some few weeks ago the Chancellor had used the phrase "ten years." After a few weeks' reflection Mr. Chamberlain had to explain this statement away, but taking him at his own word, that substantial reductions could not be made in less than ten years, at the very best under transitional payments 1,000,000 people were to be condemned to 75s. 3d. per week. "It does not look as if Mr. Chamberlain has an overwhelming confidence in his own Government, does it?"

FALSE ECONOMY.

Dealing next with the economies on Social Services, Teachers, Police, Army, Navy, and Air Force, Mr. Jones showed that every economy was a reduction of purchasing power; that unemployment and economy begets unemployment. On the other hand,

good wages, increased purchasing power begets employment. Employment begets more employment. Mr. Jones made reference to the War Loan Conversion Scheme, pointing out that if they attack us they can look after their friends.

After detailing the many failures of the present Government, Mr. Jones said: "Ask yourselves whether the vote you gave in 1931 has not been shamelessly abused." Votes are like chickens, they come home to roost." His two colleagues had been presenting to the audience the aspects of another attack upon the workers of the co-operative movement. He had attempted to show the meaning of the attack on the unemployed, the teachers, and so on. He could go on showing that this Government had proved its total inability to understand the problems which twelve years ago simple men in the Labour and Co-operative movements had solved on principles of equity and justice.

NOW IS THE TIME.

In a fine peroration, Mr. Jones said from the events of yesterday you can learn. From to-day you can derive instruction. From to-morrow you can redeem the evil of yesterday. He was here to address great audience to start that process of redemption; to seize their present chance; to let the Government see where they stood at least in this attack, concluding with a recital of Charlotte P. Gilman's poem "To the Workers of the World," Mr. Jones sat down amidst thunderous applause.

The Chairman then concluded the meeting by putting the following resolution, which was carried without a dissentient—

"This meeting of co-operators, having considered the recommendations of the Government Committee on Co-operative Societies and Income Tax, record their emphatic disapproval of the proposals which, if adopted by the Government, would result in the imposition of additional and unjust taxation upon the members of this society, largely at the dictation of our trading opponents."

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ECONOMICS FOR CONSUMERS.

V.-PRIVATE TAXES ON PURCHASING POWER.

SUMMARY OF PREVIOUS ARTICLES: The National Income properly consists of its *gross* made, or *net*, or *gross*; and the SERVICES capable of being rendered, AT THE POINT WHERE ALL THESE ARE READY FOR THE CONSUMER.

These things are NOT distributed. Instead, we have a *highly* uneven distribution of the *gross*, and has led to money being considered of more value than the goods and services which it has already directly themselves. It has also directly developed some of the worst phases of our *human nature*—apart from the fact that it has failed to secure a reasonable distribution of goods and services.

BARNEY as income or "purchasing power" is distributed, wages, salaries, professional fees and profits—which might all be put on a fair and sane basis, so that one could get what they were just—that is but the first round in a great long position!

Now comes the juggling! Such people are very much distressed about local rates and national taxes, for which, as a rule, they get well repaid in service. There are exceptions but they will be mentioned in due time. The taxation imposed on individual consumers by our property and capital arrangements, hardly a word is said!

LAND AND CAPITAL.

both of which have gradually grown to be enormous means of taxing, and we have called "land" and "capital" certain obvious differences. Land is a fixed and definite area, and for practical purposes has not varied at all since the sole right of peaceful possession. Large tracts of the more useful areas have changed hands, of course, in which transfers "Capital" has been involved.

Land, however, has been progressively on the increase (with certain small and generally local set-backs), which has caused the annual rent to be progressively higher. The increase of population, and therefore of trade, has almost wholly been responsible for this increase, since a *person trading* on a really good site could sell so much that it is as well worth his while to pay a very heavy ground rent. This has meant a fabulous degree of taxation imposed on consumers for purely private ends, and is a part of our present "Constitution."

One branch of Reformers (the Land Taxers) seek to recover the whole, or part, of such present land-rent, or its prospective increases.

The houses and other buildings erected on land have a "rent," too, but this is of quite a different nature: it is properly INTEREST ON THE CAPITAL INVOLVED IN ERECTING THE BUILDING, and must therefore be considered not as rent, but as interest. The average householders thinks of rent as "house-rent," but he must get it clearly home that part of his weekly rent is actually rent for the land on which his house is built, and part is for interest on the money cost of his house. The chief point to him, of course, is that both land-owner and house-owner (whether they are one and the same person or no) have a legal right normally to get all out of him they possibly can. For the time being this is limited by the Rent Acts, except for controlled houses. Happily, a clear understanding of the whole matter can only dawn slowly over the great mass of the people; if they did instantaneously come to understand it, the lamp-posts would all be occupied with the ding-bells of landlords and rent-collectors—who, nevertheless, are very often quite reasonable people! Their chief disadvantage is that which they share with the rest of us—having been brought up under a wrong code of economic and social rules.

PRIVATE TAXES.

And with these preliminary remarks we can consider Land and Capital as private taxes, that is, as redistributions of

purchasing power defined in Chapter IV Land Rents, Royalties, and Wayleaves are all charges of this nature connected with Land.

The miners are perfectly right for objecting to royalties on coal, for example; whereby a land-owner gets so much per ton for coal extracted from his land. They are equally right in their objection to the payment of way-leaves, for leave to carry coal over some person's property. These are both forms of Private Taxation.

No compensation should be charged to the general body of consumers for the extinction of their "rights." Unless all forms of land and capital rights held by private persons and companies are extinguished at the same time, the re-accumulation of the way-leaves and royalties by buying them outright at the expense of privately-owned capital in general; i.e., by a CAPITAL LEVY.

CAPITAL.

As distinct from Land, capital is an agent of taxation in its forms of buildings, plant, machinery, spare money, and over and above a consumer's needs, and over and above particularly bank credits.

There is a class of person of inferior intelligence who argues that a working man with £10 in the Post Office Savings Bank is a capitalist. That is definitely untrue—such a man is taking one life's means at his disposal to secure his savings against a time of need. A capitalist is that which is used to secure a *tax* on the labour of others; that which *re-buys* downward the purchasing power already distributed by wages, salaries, profits, and fees.

We speak of this class of private taxation as "dividends" and "interests." In these days, buildings, plant, and machinery are mainly owned indirectly by individuals as shares in a limited company called a limited liability company. The dividends help considerably in keeping wages low; and later, in making prices high for the goods those wages must purchase! Wage-earners are hit twice; they get both barrels of the gun!

SPARE MONEY.

Spare money is used for the foundation of bank credit; it's most important function in modern civilization. Bank credit uses spare money as a small safety-margin to back the large volume of counterfeit paper money they themselves make! In other words, they lend

out habitually about nine times as much as they receive (paying perhaps 2½ per cent. on what they borrow, and charging perhaps 4 per cent. on what they lend). This explains why banks are the most expensive of all buildings on the most expensive of all consumer's pay. Interest on credit lines; *consumer's pay*. Interest on credit lines is built up right from the purchase of raw materials to the shop counter, where the ultimate consumer pays for the whole range of it with the price of the individual article. Wherever money was borrowed, there was a charge of interest, which is the normal course of mining, growing, and manufacturing, is piled up on the selling price against the buyer—the consumer. Sometimes this method over-reaches itself; the distribution of purchasing power is not sufficient to permit the consumer to "over-buy" and the country becomes "over-accumulated." In that case, prices fall, and we find ourselves in a process of trade and unemployment, and the country even trade panic. The fall in prices forces the trader and manufacturer to cut their costs, and accumulate still more of the costs, further perhaps to the consumer—to the supplier, or the manufacturer. But in the long course of trade, those are a bad exceptional instances where a bad system vomits itself relatively well again.

A CONCRETE CASE.

Now let us take a concrete case. The Duke of Dundry's ancestor received thousands of acres of land from Henry VIII, and the monasteries were dissolved and their lands sequestered. That ancestor, maybe, had earned the title with argument to get rid of one of his sons, and Henry repaid his ungrateful wives—and Henry repaid him by giving what he himself had and stolen. There were large farms and small farms on those acres, and through the years the Dukes of Dundry divided the small rents in money and kind, meantime themselves becoming more luxurious, and therefore more expensive, in their modes of living and in their residences. Rents were raised by poll-taxes, whose efficiency was usually tested by the total of rents they could screw out of farmer tenants. On the edge of those acres in the early sixteenth century the industrial revolution broke out in the form of factories in which to house machinery; population was driven off the land by the Duke of Dundry's enclosures and the chance of work in the new town. The owners of the factories borrowed money at interest, and fixed wages as low as possible; the Duke supplied some of the money and got the interest; he got a bigger rent by far for the ground the factory stood on than for any field

of the same area; shops and houses sprang up round the mill, and his land rents increased by leaps and bounds.

MASSES versus GLASSES.

Bad as things were for the towns-people, they were continually improving for the Duke of Dundry. In course of time, the growth of trade unionism raised the standard of wages and the general working conditions somewhat, but never proportionately to the Duke's gains. He taxed the people privately by land. He taxed the people who their houses were built on indirectly in higher prices by the raising of their rents, but never closed rents on which their schools, churches, theatres, and picture palaces, were built or charged them for the use of "capital" to build their houses, lean of "capital"; or if he did not, or if he did not, he charged them then somebody else did; he charged them for financing their factories and workshops.

Now all this goes on—interminably, like a snowball rolling downhill, except for occasional snags which merely "break a bit off."

You will find that the Duke urges his right to interest on his capital (as do his "leaders") on the ground that he has abstained from spending; and he has "saved." That is true, and mainly because he had no need to spend more than he did.

The people with luck, or those who, by the bare chance of things, "got in first" with the kings of long ago, are still setting the pace of life for all of us—and taxing our purchasing power, both before and after we have actually got hold of it.

"FINANCE."

Lately, two great and related institutions have sprung into being: joint-stock companies with limited liability, and the Stock Exchange. The joint-stock companies have made large-scale production and service possible, but they act equally on the public subscription, is dealt in by the Stock Exchange, which is an institution that should not be permitted to exist, that should not be permitted to exist. Over 90 per cent. of its activities are sheer gambling, and whatever fortunes are made on it or by its members, are made out of somebody else! They are mere transfers affecting the comparative distribution of wealth.

These two institutions have given rise to "Financiers" in the modern sense, and to that general body of incoherent nonsense called "Finance," that permits a Harry or a Keeser to make an industry spread ruin all around! All rent, all interest and dividends alike, are privately imposed taxes on the "earned" money incomes; on wages and salaries, and on personally-made profits of business. They are the first adjustment of our earnings, which keep us (as we say) "poor!"

FOR PRIVATE TRADERS!

Co-operators Have Always Been Overtaxed!

1. Every co-operator has always paid his share of Schedule A tax at full rate on his shop premises. He cannot reclaim it.
2. No private tradesman pays Schedule A or any other tax **WITHOUT CHILDREN.** His income happens not to exceed:—

Profits for year	£ 150
Shop premises (his own property).....	30
Total	£180, or 53 10s. a week!

or, WITH TWO CHILDREN,

Profits for year	£ 250
Shop premises (his own property).....	40
Total	£290, or 55 11s. 6d. a week!

3. In both cases, the next £175 of income is only taxed at half rate (2s. 6d. in the pound).

All co-operators have always paid Schedule A tax AT FULL RATE.

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LABOUR'S FUTURE POLICY.

MIR. E. F. WISE AT SHEFFIELD.

We were able, at the week-end of March 17th and 18th, to hear important meetings by different sections of the working-class movement. On the Sunday evening Tom Mann and Harry Pollitt (Communist Party) spoke at a closed meeting in the Sheffield City Hall. The speakers were passionate, and the whole tenor of the meeting emotional, and most of the audience were likely to have been stirred to the fight of the workers for a new non-competitive system.

On the Saturday, the Socialist League in Sheffield held a considerably smaller meeting in the Montaguian Hall, when Mr. E. F. Wise (chairman of the League, and one of the speakers of the Socialist League in London) spoke on "The Control of Finance and Financiers." Here there was but little passion or emotion, but there was a careful and deliberate endeavour to understand and to criticise the proposed financial policy which a Socialised-Labour Government would carry out.

THE "SPEND MORE" CAMPAIGN.

Alderman Watkins was in the chair, and in introducing the speaker emphasised the importance of financial matters in municipal affairs. For instance, a reduction of 1/2 per cent. in the rate of interest paid on money borrowed for housing purposes would mean a reduction of 1/2 per cent. rent for the tenant. He mentioned, too, the limits of the present "Spend More" campaign; if only we had more purchasing power distributed to us we should all eagerly comply.

Mr. Wise reminded the meeting of the wider failure of capitalism, and the crises which had developed to the present situations in Germany and the U.S.A. Here Mr. Neville Chamberlain promised us at least ten years before any impression were made upon the volume of unemployment, and had made it clear that the Government proposed to do nothing about it. Against this capitalist system which did not work, the Socialists in this country had to accept responsibility for making a new co-operative system work in a revolutionary situation, and this needed hard work and hard thinking. Although difficult, this had to be faced—the alternative is Fascism, undemocratic, considering neither consumer nor worker, and with a centralised control of the country by industrialists.

FINANCIAL PROGRAMME.

The three stages of a Socialist programme were: First, to transfer to public control those key industries and services which give us control over all the basic industries. Once transferred there can be no going back to private enterprise. Secondly, we must use that control for a planned economy of the country, in place of an economy based on the profit motive. If we are to deal with unemployment, we must organise rapidly and organise industry to our plan. Thirdly, we must, in this reorganisation, deal with the inequality

of wealth and need, and work so that the inheritance of misery and poverty is abolished. At present, it is likely to take a little time for the plan to be worked out in full. But certain initial steps are clear. We must wipe out the Means Test, improve unemployment benefit, make the standard of work or maintenance a community responsibility. We must pension on generous terms those who cannot get back to the school age, provide meals that address the need, and make a career through secondary school to university possible for anyone.

For the economic plan and for these other steps, the transfer of banking and finance to public ownership and control is most essential.

The programme in detail was: (1) To pass a short Bill enabling such alterations as were necessary to be made by Order in Council; (2) to join the Bank of England to the Joint-Stock Banks, to control currency, and to supply credit in accordance with our economic plan; to control foreign exchange.

Mr. Ingher should we appoint committees of non-Socialists to guide us, but, with a clear Socialist plan and a Socialist Party to support it and carry it out, we could deprive the financiers of their privileged position and by the foundations of a Socialist State.

Next: On April 8th, Mr. W. Mellor on "The Claims of the Unemployed."

IF THE CRASH COMES.

We have had a pamphlet sent to us, which is a reprint of an article from "The Millgate." The price is one penny, and we should say that the reader will like it very much, or most heartily dislike it. There are no half measures in one's opinion about such a production.

It sets out the emergency measures which COULD be undertaken if two very considerable happenings occur: First, if our financial and economic system really comes to a crash, as it may; and secondly, if there is the remotest chance of the right sort of mind being then allowed to commence the shaping out of the Co-operative Commonwealth.

But we fear that any active, purposive desire for the Co-operative Commonwealth is not deeply seated in the minds of many co-operators. It is unfortunately not enough in our thoughts. It has become as formal a phrase as "Thy Kingdom come, Thy Will be done on earth" has amongst the organized churches.

Unless we can appeal to the young to pay their full service, fresh with the ideals of youth, to the cause of humanity, we are in danger of letting political and economic affairs drift into the hands of the more efficient type of young Tory, who certainly is an improvement upon the stolid, do-nothing Conservatism of the present Parliament. We must awake, or a supreme kind of serfism may be our lot! The world economic affairs are in a perilous state, and the slowly increasing volume of unemployment cannot go on indefinitely. B.

OVER HALF-A-CENTURY'S SERVICE.

SHEFFIELD AND ECCLESALL OFFICIAL'S RETIREMENT.

On Friday, March 3rd, whilst in his fifty-first year with the Sheffield and Ecclesall Co-operative Society Limited, Mr. Nettleship Bingham retired from his position as manager of the central grocery store.

Mr. Bingham, who began work at the early age of ten years, first entered co-operative employment with the old Sheffield Society in 1881, and after eighteen months commenced, on January 25th, 1883, as grocery assistant with the Ecclesall Society.

His advent increased the number of employees to four—there are now about 2,100 on the pay roll—and the amount of trade done in that year was £4,857, in spite of the present annual business of £1,081,472; while the membership has increased from 321 to 47,062.

In 1891, when twenty-five years of age, he was appointed manager of the society's first branch store. Nine years later he became manager of the grocery store at the then central premises in Napier-street, and while there (in 1907 to be exact) the Ecclesall Society took over that of Sheffield and became Sheffield and Ecclesall—we know so well to-day.

The society's present central premises were opened in 1913, and Mr. Bingham was the first manager of the Arcade grocery department. A three years' spell as manager of the grocery warehouse saw him return in 1922 to re-organise the central grocery store, from which position he now retires, under the employees' superannuation scheme, after nearly fifty-two years of co-operative employment, and more than fifty years with the Sheffield and Ecclesall Society, forty-one of which have been spent in a managerial capacity. During the whole of that time he has had only four short spells of absence due to illness.

Mr. Bingham displays with great pride the original letter of engagement dated January 15th, 1883, sent by the then part-time secretary (Mr. A. F. Fletcher), who is still a member of the society.

Mr. Bingham has had a very extensive career in musical circles, having been choir master at two Sheffield chapels for more than fifty years, and a member of the famous Sheffield Musical Union for close on that time.

His colleagues of the Grocery Branch Managers' Association have presented

him with a beautifully-fitted oak wardrobe, and many messages of good wishes in his retirement have been received.

Mr. Bingham is to be the guest of the grocery employees at a social arranged by Mr. F. Cox, the society's grocery manager, when they are to present him with a wireless set.

ECONOMY IN ACTION.

On Wednesday, March 22nd, Mr. Neville Chamberlain stated in the House of Commons that no building work schemes were being held up by the Government. His statement has been challenged, however, by Mr. H. B. Bryant (Secretary, Building Industries National Council), who gives figures of some of the schemes held up in the big cities. In Liverpool, where unemployment is worst, work to the value of £5,000,000 has been banned, whilst Hull and Manchester have suffered respectively to the extent of £2,410,000 and £2,130,000. Fourteen towns have been obliged to give up work schemes to the value of more than £12,000,000.

ECONOMY AND THE POOR PATIENT.

OVERCROWDING in hospitals has become an increasingly serious social evil since the introduction of the economy régime. Reports from different parts of the country show that the local authorities' fear of extending building operations and providing new equipment is inspired by the economy circulars of the Government, resulting in great hardship for the poor patient.

A case in point is the Hope Hospital in Salford. Speaking in Broughton on March 15th on the subject of municipal hospitals, Councillor J. A. Webb (chairman, Hope Hospital sub-committee of the Salford Corporation) said that this hospital was originally built to accommodate 870 beds, but that at the present time there were about 1,000 beds in the various wards, the average number occupied daily being 920. In the middle of February, 1931, there were as many as 1,067 patients. In addition to the overcrowding in the wards, the day-rooms are being occupied by beds, "Both the male and the female wards," he said, "are unpleasantly overcrowded."

Economy in this instance, is even more obviously wasteful than usual. For two years new wing of the hospital have been vacant because the City Council have refused to sanction expenditure on furniture and equipment.

3 IMPORTANT SECTIONS OF OUR DRAPERY Dept.

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The lady with a "difficult" figure will find she can choose from a wide selection of charming styles quite as easily as her sister of the ideal matronly proportions. The high-class workmanship and reasonable prices will surprise you.

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CO-OPERATIVE PARTY NOTES

ATTERCLIFFE.

The Attercliffe Divisional Council held a successful meeting at the Institute on March 29th, when the annual report of the National Co-operative Party, along with the resolutions to be submitted to the conference at Easton was considered. Two delegates were elected to attend. Mr. G. Smith, once elected to attend, read an interesting paper on the subject of "Taxation of Co-operative Societies." Mr. Smith's outline of the injustice of the proposals of the Government Committee was thoroughly appreciated. The next meeting will be held at the Attercliffe Co-operative Institute, Attercliffe Common, on Wednesday, April 5th.

BRIGHTSIDE.

A very successful meeting of the Brightside Divisional Council was held at the Shiregreen Institute on Thursday, March 30th. The meeting had day, March 30th. On account of the quorum being reached on the society having been adjourned to the 18th. In spite of the change, however, there was a large attendance of members.

Mr. A. Ballard, the society's organizer, gave his address on the subject of "The Organization of Public Opinion." Outlining the case against a capitalistically-controlled Press, Mr. Ballard pointed out that it was necessary to begin the reform of the Press at the reader's end, and to see to it that the young people were trained to weigh pro and con in news reports, as well as definite political articles of ostensible viewpoints.

After questions and discussion the meeting was followed by a successful social.

Divisional secretary Mrs. F. Ward, 58, Dices-avenue.

Burngreave Women's Section meetings held in the Burngreave Vestry Hall, Wednesdays, at 7.30 p.m. Secretary: Mrs. Velland, 25, Cathcart-road.

HILLSBOROUGH.

The Hillsborough Party have held a series of successful meetings during March. On the 2nd, a cinema lecture of films displaying co-operative production; 9th, Councillor S. H. Marshall was the speaker; 16th, social evening in the large Institute; 23rd, Councillor W. C. Robinson was the speaker; 30th, the Brightside and Catbrook Play-readers.

Programme for April: 6th, Councillor J. A. Longden; 13th, Mock Parliament, at which a "Bill" to put into operation the Co-operative Party's scheme for the industrial rebirth of Britain will be discussed; Premier, Mr. H. Slack; Leader of the Opposition, Mr. O'Grady; 20th, social in the Institute; 27th will be devoted to a discussion on Easter conference reports.

The Women's Section membership is rapidly increasing, and the attendance has been well maintained during March. A social was held on the 6th. On the 13th, Mrs. Ludbrook was the speaker; 20th, Mrs. F. Ward spoke on "Public Life and Work"; 27th, Councillor (Mrs.) F. Williams. Programme

for April: 3rd, manceunna parade; 10th, Mr. A. Ballard will speak on "Women in the Larger Home"; 17th, Easter Monday, ramble; 24th, Mrs. H. Mitchell, "Woman in Politics." Secretary: Mrs. M. M. Wood, 53, Hillsboro-place.

NEEPSDEN.

The Neepsden Co-operative Party held a meeting on March 8th, when Alderman T. H. Watkins, J.P., gave the monthly City Council report. March 15th, Mr. Harold Wilkinson was the speaker; subject, "Soviet Russia in 1932." A business meeting is to be held on April 5th, and the monthly City Council report will be read on April 12th by Councillor J. A. Longden.

The Women's Section secretary reports a still further increase in membership. The ball competition held on March 6th was a successful event. Mr. J. H. Allen and Councillor J. A. Longden acting as judges. On the 13th, Mrs. S. E. Keanie spoke on "The Co-operative Movement"; 20th, Mrs. Co-operative Movement; 27th, reports from the Labour temperance meeting, and the conference on the organization of British industry, were given, and good discussions followed.

SOUTHEY AND NORWOOD.

The Southey and Norwood Section of the Party have had well-attended meetings during March. The month opened with a social evening. On the 8th, Alderman A. Smith, deputising for Councillor F. Stokes, gave the monthly City Council report. On the 15th, Mr. J. W. Holland (one of the newly-elected members of the Brightside and Car-difford Societies) was the speaker; 22nd, Councillor A. Ostes spoke on "National Electrical Development"; 29th, Mr. A. Ballard, "Next Steps in Co-operative Progress." Quite an interesting discussion followed each of the evening socials are also proving very popular.

The Women's Section opened the month of March with a social; 8th, a reading; 15th, a business meeting; 22nd, reports from delegates to conferences; and 29th, a jumble sale. Programme for April: 5th, speaker, Mr. Fairless; 12th, Mr. J. P. Lamb (chief librarian) on "What Books Mean to You"; 19th, Easter, closed; 26th, social. Meetings held in the Southey Co-operative Institute, Southey-avenue, every Wednesday, at 2.45 p.m. All co-operative women in the district cordially invited. Secretary: Mrs. Allen, 169, Everingham-road.

SHEFFIELD AND ECCLESALL.

The Sheffield and Ecclesall Societies' monthly meeting was held on March 20th, when Councillor J. A. Longden (chairman, Sheffield Co-operative Party) dealt with the resolutions and reports of the National Committee of the Co-operative Party. A number of new members were registered at the meeting.

The next meeting will be held on April 4th, in the Cemetery-road Institute, when Mrs. Basil Rawson will be the speaker.

The Women's Section meetings (which are held every Thursday afternoon in the Mount Labor Methodist Church Classroom, Wellington-street) have also been eminently successful. On March 2nd the National Party's Monthly Notes were discussed; 9th, Councillor Mappin spoke on "Unemployment Insurance as it affects Women"; 16th, Alderman A. Smith was the speaker; 23rd, Mr. A. Ballard gave a report on the National Co-operative Party; 30th, one of the members, Mrs. J. Burton, was the speaker. Programme for April: 6th, Mrs. Fletcher; 13th and 20th, no meeting; 27th, play-reading.

HIKE IT THIS EASTER!

The Sheffield Co-operative Ramblers' "Fourteenth Annual Handbook" is now on sale. The handbook has been favourably commented upon by the Press. The 1933 edition contains over fifty photographs of beauty spots around Sheffield, special articles, and quotations from the poets and literateurs dealing with open-air life generally, as well as the programme of weekly rambles are given. Twelve of the rambles are given in such detail so as to be easily followed by those who cannot make it convenient to take the rambles on the appointed date. The price of the handbook is 1s., and as this includes membership it provides a good investment for all who appreciate outdoor life.

The club is endeavouring to double its membership this year. Readers who have not hitherto been associated with any rambling club should join this year, even if only for a trial. No matter whether readers are used to long walks or not, there is such a wide choice of long and short outings.

CONCERT FOR THE POOR CHILDREN'S HOLIDAY FUND.

The Hillsborough Co-operative Institute Choir are giving a grand concert in the Institute on Good Friday, April 14th, at 7.45 p.m. Artists: Doris Sailer, L.R.A.M., Olive Scotrick, Madge Bingham, Clifford Kemsball, Douglas Sadler, L.R.A.M., Louisa

Lingard (of the Sheffield Repertory Company), as well as choral tones by the choir. Chairman, Councillor J. Gill. Tickets (6d. each) may be had from choir members, or at the Institute, or 17 Bank-street. The total proceeds will be given to the "Sheffield Telegraph's" Poor Children's Holiday Fund.

MANOR MEN'S GUILD.

The Manor Men's Guild is appealing for increased membership. The report for the 1932-3 session shows that the enterprising secretary and committee have been active in securing prominent speakers on co-operative and civic affairs.

Meetings are held in the Guild-room, Fretton-road branch, Wednesdays, at 7.45 p.m. Applications for membership should be made at the meeting, or to the secretary, Mr. J. Marriott, 11, Ravenscar-road.

SOUTH YORKSHIRE MEN'S GUILDS.

This conference of the South Yorkshire Men's Guild District Council, held on March 4th, at Rotherham, was well attended. There were over eighty delegates present when Mr. W. Sharkey, of the C.W.S., gave two lectures, entitled "The Philosophy of Co-operation" and "The Press, by a Journalist."

At a further meeting on March 18th, Mr. G. Cox, the secretary of the Council, was elected to attend the conference of the National Co-operative Men's Guild at Kettering.

The meeting pledged themselves to do all possible to swell the number of petitions to Parliament against the unjust taxation proposed by the special Government Committee.

BROOMHILL LABOUR PARTY.

The secretary of the above asks us to remind residents in the Broomhill Ward of the meetings which are held on the last Wednesday of the month, in the St. Silas' Church (Sexton's Parade), Upper Hanover-street, at 7.30 p.m. Trade unionists and co-operatives are given a special invitation to attend the meetings. Secretary: Mr. A. E. West, Aberdeen-street.

CO-OPERATIVE YOUTH MASS MEETING.

The Co-operative Comrades' Circle of the Sheffield District have organised a public meeting, to be held in the Hillsborough Co-operative Institute, Sunday, April 23rd, at 7.30 p.m. Speakers: Miss May Price (Blanchester); subject, "Co-operative Youth"; and Mr. J. H. Bingham, Wiring up the Country

Co-operative Societies have ALWAYS been OVERTAXED.

1. Every co-operator (however poor) always pays full rate Schedule A tax on shop premises. This is equivalent 5s. in the pound of annual value. He cannot reclaim his share of this, and never could!
2. Every shareholder of a limited company gets every half penny back of the tax paid under Schedule A on the company's premises, and of all other tax:—
 - (1) If he is married, without children, and has no more than £150 wages per year, and a dividend of not more than £30 per year.
Total... ..£180, which is £3 10s. a week!
 - (2) If he is married, has two children, and has not more than £200 wages per year, plus a dividend of not more than £80 per year.
Total... ..£280, which is £5 7s. 8d. a week!
3. Every such shareholder of a limited company pays only half rate (2s. 6d. in the pound) on the next £175 of income within any one year.

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SHEFFIELD CO-OPERATORS' SUCCESS.

INCREASE IN MEMBERSHIP. 853,900 GALLONS OF MILK SOLD.

At the quarterly meeting of the Sheffield and Ecclesall Co-operative Society, held March 7th, a report presented to the members showed that:—

The cash received for goods sold during the quarter ended January 26th, 1933, amounted to £543,850 7s., a slight decrease of 1'06 per cent. compared with the corresponding period of last year, but an increase of £6,229 7s., equal to 1'20 per cent. on the previous half-year. The sales for the year amount to £1,087,472 7s., and when compared with the previous year, show a decrease of 1'09 per cent.

The members' share capital now amounts to £553,776 46s. an increase over the previous half-year of £16,506 18s. 9d., and £31,815 6s. 6d. more than a year ago. The share contributions for the half-year amount to £46,433 2s. 10d., making a total for the year of £92,873 2s. 10d.

The total membership is now 47,062, an increase for the year of 814.

The penny bank depositors number 24,313, an increase for the half-year of 207, the amount standing to their credit being £37,256 13s. 2d., an increase of £1,072 12s. when compared with six months ago.

The society's death benefit scheme has met 338 claims during the half-year with payment amounting to £7,738 2s. 7d., bringing the total number of claims to 8,074, and benefit paid to the sum of £45,702 4s.

The sales of pasteurised milk continue to increase. 441,843 gallons, equal to 5,558,744 pint bottles, having been sold during the half-year, an increase over the corresponding period of last year of 62,268 gallons and 490,244 pint bottles. The sales for the past year of 853,900 gallons are an increase of 76'74 per cent. over the previous year.

The total disposable surplus for the half-year, after providing for interest on members' share capital, together with the usual rates of depreciation according to rule, is £50,238 6s. 5d. The committee's recommendation that this should be distributed to members at the rate of 1s. 10d. in the pound on purchases was adopted.

Two members' representatives, Mr. C. Wood and Mrs. E. Bessley, were elected to attend the co-operative Congress at Whitehouse. A further recommendation of the committee, that we guarantee to contribute, if called upon, a sum equal to one halfpenny per member to the Defence Fund of the Co-operative Union in connection with the proposed taxation of co-operative societies, was adopted.

MILK COMMISSION'S TESTIMONY TO CO-OPERATIVE SERVICE.

The report of the Governmentally-appointed Reception Commission for Milk officially recognizes the predominant part played by co-operative societies in the distribution of milk. The report says:—

"Industrial co-operative societies have played a part of increasing importance in the distribution of retail distributors of milk in England and Wales, and though a part of their business has not doubt been secured by the elimination of smaller retailers, we have reason to believe that the service and the active educational work for which they are responsible have had salutary results in maintaining the consumption of liquid milk a period of falling purchasing power, when pressure on family budgets naturally tends to reduce consumption of the liquid article and to encourage the use of substitutes. The fact that this great distributive organisation is in essence a consumers' movement has also assisted to keep down the margin between wholesale and retail prices and to modify the hardness of purely commercial principles in the middleman section of the industry—at any rate, in their incidence on the consumer."

The magnificent testimony to co-operative milk supply is the unanimous opinion of the Commission which was appointed by Sir John Gilmour, the former Conservative Minister of Agriculture and Fisheries. The chairman of the Commission is Sir Edward Grigg, K.C.M.G., and the other members who signed the report are Professor A. W. Ashby, M.A., Mr. F. N. Blundell, J.P., Mr. A. E. Cuthbert, C.B.E., and General Sir Philip Nash, K.C.M.G.

A HUNDRED MILLION GALLONS A YEAR.

The Milk Commission also draws attention to the swift development of co-operative milk service since the war. The Commissioners state:—

"The development of the milk trade of co-operative societies since the war has been remarkable. In 1919 the co-operative movement was responsible for no more than 2½ per cent. of the total liquid milk distributive trade in England and Wales, but by 1930-31 the proportion had increased to 14 per cent. The total quantity of milk distributed by 352 societies in the latter year exceeded 10,000,000 gallons, and a steady rate of progress is being maintained. The trade reached such proportions that the co-operative movement has established a special organisation to deal with it, namely, the National Co-operative Milk Trade Association."

Co-operators will be aware that the National Co-operative Milk Trade Association was instituted by the Co-operative Union in 1929.

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